



RE: Performance Guarantee

Wurtzler, Gail

to:

Clifford Villa

11/13/2009 11:49 AM

Cc:

Darrell.Early, craig.trueblood, "Lawrence, Robert", "Himmelhoch, Sarah (ENRD)"

Hide Details

From: "Wurtzler, Gail" <Gail.Wurtzler@dgsllaw.com>

To: Clifford Villa/R10/USEPA/US@EPA,

Cc: <Darrell.Early@deq.idaho.gov>, <craig.trueblood@klgates.com>, "Lawrence, Robert" <Robert.Lawrence@dgsllaw.com>, "Himmelhoch, Sarah (ENRD)"

<Sarah.Himmelhoch@usdoj.gov>

History: This message has been replied to.

Cliff,

Based on my notes and some emails we exchanged on or about August 3, 2009, I believe that we agreed to make the language change to the independent CPA letter form that is marked on the pdf you attached and that otherwise that form and the CFO form would be the same as the EPA forms at the link you provided several months ago. Per paragraph 48 of the CD, we plan to submit the final signed forms within 30 days after the court enters the CD. Let me know if this does not answer your question. Thanks.

Gail

From: Villa.Clifford@epamail.epa.gov [<mailto:Villa.Clifford@epamail.epa.gov>]

Sent: Friday, November 13, 2009 12:32 PM

To: Wurtzler, Gail; Lawrence, Robert; craig.trueblood@klgates.com

Cc: SHimmelh@enrd.usdoj.gov; Darrell.Early@deq.idaho.gov

Subject: Performance Guarantee

Gail, all - Do you remember where we are on this? It is listed in the CD as Appendix E. At the moment, it is the only appendix I'm still missing.

As for attachments to the SOW, just waiting on final RADs for the Wallace Yard. I know Sara is working on that presently.

Cliff Villa
Assistant Regional Counsel
U.S. EPA Region 10

----- Forwarded by Clifford Villa/R10/USEPA/US on 11/13/2009 11:26 AM -----

"Wurtzler, Gail" <Gail.Wurtzler@dgsllaw.com>

To Clifford Villa/R10/USEPA/US@EPA

cc <Darrell.Early@deq.idaho.gov>, <craig.trueblood@klgates.com>, "Lietz, Denise" <denise.lietz@klgates.com>, "Lawrence, Robert"

<Robert.Lawrence@dgsllaw.com>, <Sarah.Himmelhoch@usdoj.gov>

Subject Wallace Yard and Spur Lines Site - Preparing final documents

08/03/2009 09:49 AM

CONFIDENTIAL SETTLEMENT COMMUNICATION

9/15/2015

SUBJECT TO FRE 408

Cliff,

This morning I received a request through UPRR from Deloitte Touche, UPRR's independent CPA, regarding a correction in terminology for the independent CPA letter for financial assurance. I was told that auditing is done under Public Company Accounting Oversight Board standards, not US GAAP. US GAAP applies to reporting, not auditing. For that reason, Deloitte would like to change the language in numbered paragraph 1 in the CPA letter as shown on the attached PDF. Please let me know as soon as possible whether that change will be permitted.

Also, Bob and I have read your late Friday email (although not yet the attachments) and noted that it did not include the final version of the RAD Drawings on the list of items to include in the signature package. Those drawings also need to be included in the signature package. As we have all discussed many times, it is essential that we have a complete package with all components of the settlement to present to UPRR management for final approval and signature.

Bob and I will communicate further after we review the attachments to your email. You should anticipate that we will have comments on the environmental covenant exhibit. In order to comply with Section XI of the CD, the parties need to do more than add EPA to Idaho's form.

Thanks.

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